

**2006 Individual Income Tax Substitute Test Scenarios**  
**NONRESIDENT**  
**Please prepare the necessary tax returns using these text examples:**

**Scenario 1**

Donald Porter, social security number 567-10-2345 is married, **but filing a separate return**. His wife's social security number is 343-21-3434. Donald resides at 3319 Clement St., Port Arthur, TX 77642-9998, and his telephone number is (409) 962-4568. He is claiming his son Daffy, as a dependent this year.

Mr. Porters' adjusted gross income was \$736,582.00 of which he earned \$175,096.00 from Louisiana sources. His federal income tax was \$233,010.00. He had \$250 Louisiana tax withheld and he made estimated payments in the amount of \$4,000.00 to the State of Louisiana in 2006. Mr. Porter is making an additional payment of \$400 to the Military Family Assistance Fund. Donald is remitting his remaining tax due with his Louisiana return.

The tax preparers' identification number is 723334422 and telephone number is (409) 962-6666.

**Scenario 2**

Bennie Smith, social security number 254-15-2423 is a **qualifying widower**, residing at 1838 Villa Mansion Dr., Dallas, TX 75238-0101. His telephone number is (214) 631-2126. Bennie has one dependent, his son Barry.

Mr. Smiths' federal adjusted gross income for 2006 was \$65,890.00, of which \$4291.00 was earned from Louisiana sources. His federal income tax was \$6,844.00, and he is claiming a federal child care credit of \$600.00 with a LA nonrefundable child care credit of \$25.

The tax preparers' identification number is 561239874 and telephone number is (214) 631-7803.

**Scenario 3**

Thomas J. Hoover, social security number 434-66-2984 is filing his return as **single**. His address has changed to 200 W 22<sup>nd</sup> St., Waveland, MS 39576-1234. He filed an extension.

Mr. Hoover is 68. His federal adjusted gross income was \$113,842.00, of which \$52,417.00 was earned while he was living and working in Louisiana. His federal income tax was \$23,654.00. He made purchases of \$7,598.00 for which a Louisiana Consumer Use Tax is due. His Louisiana withholdings for 2006 were \$5,760.00. He is making donations of \$150.00 to the LA Animal Welfare Commission and \$100.00 to the LA Housing Trust Fund. He is making a \$300.00 contribution to the START, and would like to contribute \$200.00 of his overpayment to the Military Family Assistance Fund. He is requesting the remainder of his overpayment be refunded.

The tax preparers' identification number is 650985678 and his telephone number is (228) 865-8611.

#### Scenario 4

Jason Greenley Sr. social security number 444-34-5287. He is blind, filing as **Head of Household** and claiming his son, John, as a dependent. His current address is 822 Mark St., Baton Rouge, LA 70806-6360, and his telephone number is (225) 667-1234.

Mr. Greenley's federal adjusted gross income is \$32,947.00, of which \$12,801.00 was earned from Louisiana sources. He reported a federal disaster credit on Line 10A in the amount of \$1540.00. Jason is claiming a non-refundable credit of \$200.00 for the Angel Investor Credit. His Louisiana withholdings total \$985.00. He has a credit carried forward from 2004 of \$200.00. He is claiming a refundable Credit of \$60.00 for the Quality Jobs Program Rebate. He is requesting that \$250.00 of his overpayment be carried forward to 2007 as a credit, and would like the balance refunded to him.

His tax preparers' identification number is 522509098, and telephone number is (225) 928-1296.

#### Scenario 5

Alton and Jackie Seed are filing an amended, married filing joint return. Their social security numbers are 555-67-8905 and 123-56-4356, respectively. Jackie is over 65 and blind (Alton is not). Their address is P O Box 1490, Wilson, TX 79381-0230, and their telephone number is (806) 763-7689.

The Seeds' federal adjusted gross income is \$76,102.00, of which \$75,757.00 was earned from Louisiana sources. Their federal income tax was \$7,460.00. Their Louisiana withholdings were \$4,000.00. They have a refundable credit of \$600.00 for Sound Recording. They filed an extension request with a payment of \$300.00. They are donating \$50.00 to the Community Based Primary Health Care fund. They would like the balance of their overpayment to be refunded to them.

The tax preparers' identification number is 720981237 and telephone number is (806) 791-4883.